

AMENDED IN SENATE APRIL 10, 2003

SENATE BILL

No. 663

Introduced by Senator Speier

February 21, 2003

~~An act to add Section 1798.855 to the Civil Code, and to amend Sections 408 and 408.1 of, and to add Section 408.15 to, the Revenue and Taxation Code, relating to personal information.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 663, as amended, Speier. Personal information: ~~public~~ *property tax* records.

~~Existing law prohibits specified entities from publicly posting or displaying, as defined, the social security number of any person.~~

~~This bill would prohibit a title company from posting or displaying the social security number of any person on any public record. The bill would impose specified penalties for a violation of this provision.~~

~~Existing law provides that county assessors may disclose personal information in assessor's records, as specified.~~

~~This bill would prohibit an assessor from posting or displaying the name of any natural person on any public record. The bill would instead require the classification of these records by parcel number and address.~~

Existing law requires county assessors to maintain property tax records for their respective counties. Existing law provides that specified information contained in the assessor's records are to be made available for public inspection.

This bill would provide that computer terminals controlled by a county assessor that are accessible to the public may not contain a subject search index that organizes property ownership information by

reference to an individual's name, unless a procedure is in place that only allows access to that search index to persons with a legitimate business purpose for identifying a property owner by name.

By imposing additional duties on county assessors *with respect to the modification of information systems*, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 ~~SECTION 1. Section 1798.855 is added to the Civil Code,~~
- 2 ~~SECTION 1. Section 408.4 is added to the Revenue and~~
- 3 ~~Taxation Code, to read:~~
- 4 ~~408.4. Computer terminals controlled by a county assessor~~
- 5 ~~that contain information and records that are accessible to the~~
- 6 ~~public may not contain a subject search index that organizes~~
- 7 ~~property ownership information by reference to an individual's~~
- 8 ~~name, unless a procedure is in place that only allows access to that~~
- 9 ~~search index to persons with a legitimate business purpose for~~
- 10 ~~identifying a property owner by name.~~
- 11 ~~immediately following Section 1798.85, to read:~~
- 12 ~~1798.855. (a) A title company may not post or display the~~
- 13 ~~social security number of any person on any public record.~~
- 14 ~~(b) The penalty provisions imposed in Section 790.035 of the~~
- 15 ~~Insurance Code shall apply to a violation of this section.~~
- 16 ~~SEC. 2. Section 408 of the Revenue and Taxation Code is~~
- 17 ~~amended to read:~~

1 ~~408. (a) Except as otherwise provided in subdivisions (b),~~
2 ~~(c), (d), and (e) any information and records in the assessor's office~~
3 ~~that are not required by law to be kept or prepared by the assessor,~~
4 ~~and homeowners' exemption claims, are not public documents and~~
5 ~~may not be open to public inspection. Property receiving the~~
6 ~~homeowners' exemption shall be clearly identified on the~~
7 ~~assessment roll. The assessor shall maintain records which shall be~~
8 ~~open to public inspection to identify those claimants who have~~
9 ~~been granted the homeowners' exemption.~~

10 ~~(b) The assessor may provide any appraisal data in his or her~~
11 ~~possession to the assessor of any county.~~

12 ~~The assessor shall disclose information, furnish abstracts, or~~
13 ~~permit access to all records in his or her office to law enforcement~~
14 ~~agencies, the county grand jury, the board of supervisors or their~~
15 ~~duly authorized agents, employees or representatives when~~
16 ~~conducting an investigation of the assessor's office pursuant to~~
17 ~~Section 25303 of the Government Code, the Controller,~~
18 ~~employees of the Controller for property tax postponement~~
19 ~~purposes, probate referees, employees of the Franchise Tax Board~~
20 ~~for tax administration purposes only, staff appraisers of the~~
21 ~~Department of Financial Institutions, the Department of~~
22 ~~Transportation, the Department of General Services, the State~~
23 ~~Board of Equalization, the State Lands Commission, the State~~
24 ~~Department of Social Services, the Department of Child Support~~
25 ~~Services, the Department of Water Resources, and other duly~~
26 ~~authorized legislative or administrative bodies of the state~~
27 ~~pursuant to their authorization to examine the records. If the~~
28 ~~assessor discloses information, furnishes abstracts, or permits~~
29 ~~access to records in his or her office to staff appraisers of the~~
30 ~~Department of Financial Institutions, the Department of~~
31 ~~Transportation, the Department of General Services, the State~~
32 ~~Lands Commission, or the Department of Water Resources~~
33 ~~pursuant to this section, the department shall reimburse the~~
34 ~~assessor for any costs incurred as a result thereof.~~

35 ~~(c) Upon the request of the tax collector, the assessor shall~~
36 ~~disclose and provide to the tax collector information used in the~~
37 ~~preparation of that portion of the unsecured roll for which the taxes~~
38 ~~thereon are delinquent. The tax collector shall certify to the~~
39 ~~assessor that he or she needs the information requested for the~~
40 ~~enforcement of the tax lien in collecting those delinquent taxes.~~

~~Information requested by the tax collector may include social security numbers, and the assessor shall recover from the tax collector his or her actual and reasonable costs for providing the information. The tax collector shall add the costs described in the preceding sentence to the assessee's delinquent tax lien and collect those costs subject to subdivision (e) of Section 2922.~~

~~(d) The assessor shall, upon the request of an assessee or his or her designated representative, permit the assessee or representative to inspect or copy any market data in the assessor's possession. For purposes of this subdivision, "market data" means any information in the assessor's possession, whether or not required to be prepared or kept by him or her, relating to the sale of any property comparable to the property of the assessee, if the assessor bases his or her assessment of the assessee's property, in whole or in part, on that comparable sale or sales. The assessor shall provide the names of the seller and buyer of each property on which the comparison is based, except the name of any natural person, the parcel number, the location of that property, the date of the sale, and the consideration paid for the property, whether paid in money or otherwise. However, for purposes of providing market data, the assessor may not display any document relating to the business affairs or property of another.~~

~~(e) (1) With respect to information, documents, and records, other than market data as defined in subdivision (d), the assessor shall, upon request of an assessee of property, or his or her designated representative, permit the assessee or representative to inspect or copy all information, documents, and records, including auditors' narrations and workpapers, whether or not required to be kept or prepared by the assessor, relating to the appraisal and the assessment of the assessee's property, and any penalties and interest thereon.~~

~~(2) After enrolling an assessment, the assessor shall respond to a written request for information supporting the assessment, including, but not limited to, any appraisal and other data requested by the assessee.~~

~~(3) Except as provided in Section 408.1, an assessee, or his or her designated representative, may not be permitted to inspect or copy information and records that also relate to the property or business affairs of another, unless that disclosure is ordered by a~~

1 competent court in a proceeding initiated by a taxpayer seeking to
2 challenge the legality of the assessment of his or her property.

3 ~~(f) (1) Permission for the inspection or copying requested~~
4 ~~pursuant to subdivision (d) or (e) shall be granted as soon as~~
5 ~~reasonably possible to the assessee or his or her designated~~
6 ~~representative.~~

7 ~~(2) If the assessee, or his or her designated representative,~~
8 ~~requests the assessor to make copies of any of the requested~~
9 ~~records, the assessee shall reimburse the assessor for the~~
10 ~~reasonable costs incurred in reproducing and providing the copies.~~

11 ~~(3) If the assessor fails to permit the inspection or copying of~~
12 ~~materials or information as requested pursuant to subdivision (d)~~
13 ~~or (e) and the assessor introduces any requested materials or~~
14 ~~information at any assessment appeals board hearing, the assessee~~
15 ~~or his or her representative may request and shall be granted a~~
16 ~~continuance for a reasonable period of time. The continuance shall~~
17 ~~extend the two-year period specified in subdivision (e) of Section~~
18 ~~1604 for a period of time equal to the period of continuance.~~

19 ~~SEC. 3. Section 408.1 of the Revenue and Taxation Code is~~
20 ~~amended to read:~~

21 ~~408.1. (a) The assessor shall maintain a list of transfers of any~~
22 ~~interest in property, other than undivided interests, within the~~
23 ~~county, which have occurred within the preceding two-year~~
24 ~~period.~~

25 ~~(b) The list shall be divided into geographical areas and shall~~
26 ~~be revised on the 30th day of each calendar quarter to include all~~
27 ~~of those transactions that are recorded as of the preceding quarter.~~

28 ~~(c) The list shall contain all of the following information:~~

29 ~~(1) Transferor and transferee, if available, except the name of~~
30 ~~any natural person.~~

31 ~~(2) Assessor's parcel number.~~

32 ~~(3) Address of the sales property.~~

33 ~~(4) Date of transfer.~~

34 ~~(5) Date of recording and recording reference number.~~

35 ~~(6) If it is known by the assessor, the consideration paid for the~~
36 ~~property.~~

37 ~~(7) Additional information that the assessor in his or her~~
38 ~~discretion may wish to add to carry out the purpose and intent of~~
39 ~~this section. Other than sales information, the assessor may not~~
40 ~~include information on the list that relates to the business or~~

~~business affairs of the owner of the property, information concerning the business carried on upon the subject property, or the income or income stream generated by the property.~~

~~(d) The list shall be open to inspection by any person. The assessor may require the payment of a nonrefundable fee equal to an amount that would reimburse local agencies for their actual administrative costs incurred in those inspections or ten dollars (\$10), whichever is the lesser amount.~~

~~(e) The provisions of this section do not apply to any county with a population of under 50,000 people, as determined by the 1970 federal decennial census.~~

~~(f) Pursuant to Section 481, the assessor shall not include information on the list which was furnished in the change in ownership statement by the transferee and is not otherwise public information.~~

~~SEC. 4. Section 408.15 is added to the Revenue and Taxation Code, immediately following Section 408.1, to read:~~

~~408.15. Notwithstanding Section 408 or 408.1, the assessor may not post or display the name of any natural person on any public record. The assessor shall instead classify those records by parcel number and address.~~

~~SEC. 5.—~~

~~SEC. 2. Notwithstanding Section 17610 of the Government Code, if the Commission on State Mandates determines that this act contains costs mandated by the state, reimbursement to local agencies and school districts for those costs shall be made pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. If the statewide cost of the claim for reimbursement does not exceed one million dollars (\$1,000,000), reimbursement shall be made from the State Mandates Claims Fund.~~